

FINANCIAL MANAGEMENT
Accounts Handbook2.13 Tribal and Other Indian Fund Accounts.

A. Introduction. The Bureau is responsible for maintaining financial records and preparing financial reports on the receipt, expenditure, investment, and condition of Individual Indian Monies (IIM) and certain funds, and investments of Indian Monies Proceeds of Labor funds. This responsibility is accomplished through the use of the Bureau's finance system. Identification of the accounts is accomplished in the element-component field. These accounts do not conform to the concept or criteria for elements and components and have been established as a separate classification even though the element-component field is used to identify them.

Codes 05-09 are used in the element field to identify the major accounts. These codes are unique to these accounts, that is they are used for no other purpose in the element field. This makes it possible to positively edit the use of these codes against appropriate budget activity codes. The system provides for this. Currently, only codes 06 through 09 are assigned. Code 05 is unassigned and remains available for future use if necessary.

Codes used in the component field to identify subaccounts for IIM have been selected to conform to previously used codes identifying IIM accounts. This has been done to avoid confusion and the necessity of changing a large number of subsidiary supporting records and documents. However, this does result in codes for subaccounts that are the same as codes used for components in the element-component series. Users are cautioned on this fact and are encouraged to make sure they are using the proper code in the component field when identifying IIM. Codes used in the component field for investments of Tribal Trust funds and IMPL funds have been changed to conform to codes previously used only for investing Individual Indian Monies. This change was made to simplify coding for investments.

One further note on these accounts - code 0990 (General Tribal Operations) has been established to identify the expenditure of tribal funds by Indian tribes without further classification of costs by function or activity. This was done in recognition of the fact that some tribes have neither the need nor capability to further classify their expenditures. However, some tribes with sizeable budgets and suitable accounting processes may have the need and capability to further classify the use of their funds. It is entirely possible for them to classify all or a portion

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of their costs in terms of the Bureau's element-component structure. This should give them good information for planning and management uses, and they are encouraged to follow this procedure. While the system will accept only certain budget activity codes for account 09, it will accept tribal budget activities codes used in combination with elements 10-89, except where prohibited as indicated in the element definitions or in appropriate edit tables.

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C. Codes, Titles and Definitions for Tribal and Other
Indian Fund Accounts.

<u>ACCOUNT</u>	<u>TITLE AND DEFINITION</u>
06	<p><u>SPECIAL DISBURSING AGENT ACCOUNTS</u> ISSDA, Deposit Funds, interest earnings, and investment accounts.</p> <p><u>SUBACCOUNTS</u></p> <p>0611 <u>Individual Indian or Organization.</u> A deposit and disbursing account to show liability of trust and other funds received for individual Indians, groups or organizations.</p> <p>0620 <u>Undistributed Interest-Group Earnings-Bureau Level.</u> A deposit and disbursing account to record undistributed interests, discounts, premiums on group securities, and unapplied interest earnings on Time Certification of Deposit.</p> <p>0621 <u>Undistributed Interest-Group Earnings-Field Level.</u> A deposit and disbursing account to record undistributed interest earned at agency or area level from combining available funds of 0611 subsidiary accounts invested. Interest earnings will be distributed to individual subsidiary accounts invested.</p> <p>0623 <u>Undistributed Interest-Field Distribution of Bureau Level Earnings.</u> A deposit and disbursing account to record distribution of Bureau level interest earnings to individual subsidiary accounts to General Ledger account 206.11, and receipt appropriation 14 8500.</p> <p>0630 <u>Other.</u> A deposit and disbursing account to record liability of suspense payments to the Bureau. pending final determination of distribution.</p> <p><u>Include:</u> interest earned on pending contributions, interest on cash bonds and money, and all other accounts for this element.</p>

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ACCOUNTS

TITLE AND DEFINITION

06 SPECIAL DISBURSING AGENT ACCOUNTS (Cont.)

SUBACCOUNTS

0650 Contract Advances to Indian Tribes. A deposit and disbursing account of the Bureau to record liability of funds advanced from appropriated moneys of the Bureau for payment of obligations incurred by Tribal Contract in performing work of the Bureau under formal negotiated or advertised arrangements.

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B. List of Tribal and Other Indian Fund Account Codes and Titles. (Used in the Element-Component Field.)

<u>ACCOUNT</u>	<u>SUBACCOUNT</u>	<u>TITLE</u>
05	--	Unassigned
06	--	<u>SPECIAL DISBURSING AGENT ACCOUNTS</u>
	0611	Individual Indian or Organization
	0620	Undistributed Interest - Group Earnings - Bureau Level
	0621	Undistributed Interest - Group Earnings - Field Level
	0623	Undistributed Interest - Field Distribution of Bureau Level Earnings
	0630	Other
	0650	Contract Advances to Indian Tribes
07	--	<u>INVESTMENTS - SPECIAL</u>
	0720	Savings Accounts - Group
	0721	Savings Accounts - Individual
	0730	Time CD's - Group
	0731	Time CD's - Individual
08	--	<u>INVESTMENTS - GENERAL</u>
	0810	Investment and Securities - Group
	0811	Interest Purchased on Treasury Securities - Bureau Level
	0820	Investments and Securities - U.S. Treasury - Field Level
	0830	Securities - Group, Bureau Level, Other than U.S. Treasury
	0831	Interest Purchased on Securities, Other than U.S. Treasury - Bureau Level
	0840	Securities, Other than U.S. Treasury - Field Level
	0841	Interest Purchased on Securities, Other than U.S. Treasury - Field Level
09	--	<u>TRANSFER AND PAYMENTS OF TRIBAL FUNDS</u>
	0961	Per Capita and Other Payments to Indians
	0962	Transfer of Tribal Funds to Indian Tribes
	0990	General Tribal Operations

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ACCOUNTTITLE AND DEFINITION09 TRANSFER AND PAYMENTS OF TRIBAL FUNDS

Funds disbursed from U. S. Treasury under provisions of applicable authorizations 2651 - Permanent, 2652 - Annual, 2653 - Indefinite, 2654 Indefinite-Awards of the Indian Claims Commission, 2655 - Permanent-Investments for the regular 14X7 -- appropriation symbols; and Activities 2600--2649 for the new 14X9 -- judgment and awards appropriation symbols; for investments, expenditures, payments to Indians, transferring to tribes or other approved purposes.

SUBACCOUNT

0961 Per Capita and Other Payments to Indians. Per Capita, dividend, grazing, roll, and other distributions and payments from Tribal Trust funds directly to Indian people. Does not include tribal operational program costs such as personal services, travel, rentals, supplies and equipment or transfer of funds to Indian tribes; either directly or to Agency Indian Service Special Disbursing Agent status. This will include Activity 2610 under the 9000 series of appropriation symbols, unless the plan calls for the distribution to be made by the tribe. See 0962.

0962 Transfer of Tribal Funds to Indian Tribes. Advance (Transfer by U. S. Treasury check) of funds from Regional Disbursing Officer status (after authorization by Area Director to expend tribal funds) directly to Indian Tribes or to Agency I.S.S.D.A. status (for Tribes); from where they are expended for approved program and other authorized purposes, which are referred to as "local" expenditures. Does not include or provide for any expenditures or payments for purposes directly from R.D.O. control and accountability status. This will include all expenditures under the Activities 2611--2649 under the 9000 series of appropriation symbols from the RDO directly to Indian Tribes or to Agency I.S.S.D.A. status for tribes. When a distribution plan requires that the tribe make the Per Capita payments, then Activity 2610 is applicable under this element and component.

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ACCOUNTTITLE AND DEFINITION09 TRANSFER AND PAYMENTS OF TRIBAL FUNDS (Cont.)SUBACCOUNT

0990 General Tribal Operations. Otherwise Unclassified Expenditures by Indian Tribes for approved program and other authorized purposes. This will include all expenditures under the Activities 2601--2609 and 2611--2649 when expended through the RDO on behalf of tribes.

NOTE: In lieu of coding to 0990, any expenditure or payment by Indian tribes may be coded to the appropriate element and component identifying the function and activity for which the expenditure was made. This procedure should be followed where possible.